

SCHOOL HEADS RATHER FAVOR JURYMEN'S IDEA

Superintendent Kinney Inclined to Approve Separate Control of Industrial Schools

The proposal to take the jurisdiction of the department of public instruction, as recommended in the final report of the 1914 territorial grand jury, the story of which was published in the Star-Bulletin yesterday, is not entirely new, though it has never before been generally discussed.

Superintendent Henry W. Kinney of the department of public instruction stated today that in a letter read at the last meeting of the school commission Territorial Secretary W. W. Thayer made a suggestion that it might be found advisable to transfer the control of these reformatory institutions to the juvenile court.

At that time Superintendent Kinney endorsed Thayer's idea and spoke before the board in its favor. There appeared some division of opinion among the commissioners, however, and since then the superintendent has sent letters to the individual members asking their judgment on the question. Not all have replied as yet, and it is impossible to say what position the commission as a body will take on it. "I think it would be advisable for practical purposes to give control of these schools to the juvenile court or to a separate commission," said Kinney today. "The jurisdiction of our board is only nominal, after all. Judge Whitney selects the children who shall be inmates of the institutions, and while I as superintendent must grant their release, my function is purely automatic and governed entirely by Judge Whitney's wishes."

"At present we have charge of the expenditures for their maintenance or improvements but these in general are definitely fixed in character by the legislature when it passes upon our school budget. The items for the reform schools are set forth as such in our biennial budget. It would be easy for the legislature to pass these items as a separate budget, to be put into the hands of a separate commission."

THREE NON-COMS OF NATIONAL GUARD WIN COMMISSIONS

Several promotions and appointments of officers in the National Guard of Hawaii are announced in Special Orders No. 1, issued yesterday from the adjutant-general's office. Second Lieut. Alan J. Lowrey is promoted to 1st lieutenant, and assigned to duty with the 1st Infantry.

CARNIVAL BALL COMMITTEE AND OTHERS NAMED

George H. Angus to Head Arrangements for Mid-Pacific Mardi Gras

George H. Angus has been selected by Director-General James D. Dougherty as chairman of the Mardi Gras ball, a Mid-Pacific Carnival feature. The position has been accepted by Mr. Angus, who today announced that his committee would consist of Guy H. Batteloff, S. A. Walker, Dr. A. C. Wall, George Fuller and Gustave Schaefer. Mr. Angus was actively connected with last year's carnival and the success of the Mardi Gras ball is assured by his appointment as chairman.

Carnival plans developed rapidly today. "Three other committees were appointed as follows: Hotels and accommodations—C. G. Heiser, Jr., chairman; H. Stuart Johnson, Jr., B. Gage and I. H. Beadle. Prizes and awards—Frank J. Dougherty, chairman; George B. Scott, Dr. William Daniel, C. E. Mayne, Glenn E. Jackson and James Hughes.

Motifill fireworks—J. A. M. Johnson, chairman; Irwin Spaulding, Robert McCarriston, Bert Clark, J. M. Levy, Lau Tong, George McEldowney, A. B. Kroll, J. Friel, Richard Bolton and William Y. W. Fong.

"Sho-Gun" Rehearsal. The initial rehearsal of the principals and chorus of "The Sho-Gun," the comic opera which will be offered during the carnival, will be held in the Young hotel next Monday evening at 8 o'clock. All those who have signified their intention to participate in the production are requested to be present. William H. Lewers and L. Young Correllers are among those who will manage the opera. The music is in charge of A. R. "Sunny" Cunha.

Three non-commissioned officers have worked their way to promotion, and all have been assigned to the 1st Infantry, and will, it is understood, be assigned to their old companies, vacancies existing in these organizations. The new second lieutenants are Frank Stevenson, formerly 1st sergeant of B Company; Manuel V. Sousa, late sergeant, Company C, and C. K. Amora, for a year past "top" of Company H.

W. L. Stanley today was appointed administrator of the estate of the late Anton Cropp under \$50,000 bond.

Former Circuit Judge William J. Robinson, who returned home on the steamer Sierra Monday, has established law offices on the fifth floor of the Stangenwald building.

ARMY AUTOS TO BE TAXED UNDER LEGAL OPINION

Attorney-General Gives Territorial Treasurer Ruling on Important Question

"Privately owned personal property of residents of military reservations situated within the territory of Hawaii is subject to taxation."

The above opinion of Attorney-General I. M. Stainback was given Territorial Treasurer McCarthy this morning and under its ruling Tax Assessor C. T. Wilder at once will call upon the army officers and others stationed on Oahu to pay the taxes due the territory on their automobiles. Assessor Wilder says he has no definite idea of the number of privately owned cars at the various posts here, but it is certain there are enough to bring in receipts amounting to many thousands of dollars from that source.

One army officer estimated the other day that there were 100 automobiles at Schofield Barracks alone, which would be subject to the territorial tax under the attorney-general's decision. As the tax is a cent a pound on each car's weight it may be seen the income will be of considerable size. The assessor will send forward copies of the opinion to each post on the island within the next few days.

Another Opinion Contradicted.

Stainback's opinion is in direct contradiction to another opinion given by a deputy in the attorney-general's office about five years ago. Under that decision the army officers' motor cars have been considered exempt for five years, but Wilder and Treasurer McCarthy believe that since the officers have been acting in bad faith, relying on the former opinion, it would be unfair to compel tax payments for more than a year.

Discussing the jurisdiction of the territory over federal or military reservations within the territory the attorney-general says he has found fully a hundred decisions in similar cases in territories and states on the mainland sustaining him in his view. He cites a large number of these in his opinion.

Chief Kinsman Fully Recovered.

Following an illness that kept him from his duties for several weeks, Chief Engineer C. C. Kinsman, a popular officer of the new Matson liner Matsonia, was a passenger in that vessel when it steamed for San Francisco at 10 o'clock this morning. Mr. Kinsman, who came to the city to assist in the care of her husband, also was on the Matsonia.

PASSENGERS ARRIVED

Per U. S. A. T. Sherman, from San Francisco for Honolulu January 13—Capt. Malcolm P. Andrus, 2nd Lieut. Lester D. Baker, Capt. Charles J. Ferris, 2nd Lieut. F. R. Garcia, Capt. Warren T. Hannum, Capt. Francis H. Hinkle, 1st Lieut. Louis D. Peppin, 1st Lieut. Wilbur Rogers, 2nd Lieut. W. P. Winton, Brig.-gen. John P. Wisner, Capt. W. R. Gibson, 1st Lieut. Edward L. Kelly, Capt. R. E. Longan, 2nd Lieut. O. H. Saunders, Capt. Charles L. Willard, Frederick Donnelly, Mrs. Malcolm P. Andrus and daughter, Mrs. F. R. Garcia, Mrs. W. T. Hannum, Mrs. Francis M. Hinkle, Mrs. Louis H. McKinlay, Mrs. Louis D. Peppin, daughter and two sons, Mrs. John P. Wisner and son, Mrs. Charles L. Willard and two sons, Geo. K. Larrison and wife, J. M. Westgate, wife and two sons, A. D. Binford, Matthew J. Isaac, Fred Shore, John T. Sullivan, A. H. Woolley, Mrs. James Brothson, Mrs. A. D. Binford and daughter, Mrs. Geo. P. Bush, Annie E. Catholet, Mrs. Herbert Collignon and son, Mrs. W. E. Duquette and son, Mrs. Mary Haley, Mrs. Albert Keller and two sons, Mrs. John R. Malsbury, Mrs. Joseph Peterson, Mrs. M. Rivett and son, Mrs. Wm. E. Phillips.

Morning on CHANGE

Brokers resumed the policy of "watchful waiting" for a change in sugar price today and there was little trading. The only sale this morning was in Oahu Sugar, which was unchanged.

Between boards 35 Onomea sold up to 29½, a gain of ¾, and \$10,000 Olan 6s went at 80, marking the heavy advance of 10; 120 H. C. & S., 100 Olan and 45 Hawaiian Sugar sold firm.

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Chicago, U. S. A.

GOVERNOR GIVES ACCOUNT REFORM PLANS APPROVAL

(Continued from page one)

experience with him, that H. Gooding Field, Esq., is the most promising man to execute the details of such changes, as he and his two conferees may deem advisable to recommend. I shall request you to confer with me at once as to the two other members and desire the privileges of taking a part, when, in my judgment, it is desirable.

Action Needed.

I wish to get to work at once. To clear the way I review the situation as follows:

No system has been, nor can be devised, that will automatically insure vigorous, prompt, sound, intelligent, economic administration or even integrity.

Systems, unduly elaborated, cannot fail to confuse the public mind and fritter away employees' time.

Paper work often means no actual work.

Several years ago one branch of a territorial department was actually clogged with paper work.

When men of integrity, capacity and persistent application to their duties are, unfailingly, elected or appointed to office, our difficulties will disappear.

It is time for us to give up our fetish of sending away for theoretical experts, who neither know us nor our conditions.

Hawaii Has the Brains Needed.

We have plenty of well managed, private big business overshadowing in volume public business in this territory.

Adapt and apply their methods to public business and the problem of sound economic government will be promptly solved.

I have, as busy as I am, read and studied several volumes written and issued by municipal research authorities and officials. I assert that there is little in them applicable to the territory or counties of Hawaii and in proof quote briefly:

Henry Bruere states on page 11, in The New City Government, "Neither popular rule or commission plan can bring about efficient and progressive government."

After investigation ten commission governed cities, he states, on page 84, "Those who travel to Des Moines or to Galveston to find their government patterns of efficiency will come away sadly disappointed." On page 85, he writes "Commission government in itself provides nothing more than an incentive to better service and removes some of the obstacles that the old plan places in the road of an official desiring to make good."

"If he has the capacity and the desire for efficient service, commission government affords the opportunity to utilize his powers."

"Unless the governments that preceded them were wholly barren of method and utterly incompetent, the administrative changes as yet wrought by commission government are not, for the most part, especially noteworthy." The volume, "Municipal Accounting by the Bureau of Municipal Research," offers few suggestions applicable to the territory or counties.

We might adopt some of their ideas, but, mainly, we will have to devise our own systems.

They supply forms used in New Rochelle, N. Y., Montclair, N. J., and the cities of New York and Philadelphia.

As it takes as long a time to go from Hilo to Kona as from the above cities to Cincinnati, Cleveland or even Chicago, for a county illustration, and to Omaha, for a territory illustration, we can realize of how little value even these professional experts with their local ideas, would be to us in the range of distance we have to cover.

Let us formulate the business of the territory and counties, just as big business does here in our midst, and in the same order, so I suggest the following start.

First: Territorial and County Assets. Act 77, S. L. 1909, provides for inventories of public property, both of the territory and counties; and their verification by the tax assessors.

This law is incomplete, loose, begins nowhere and ends nowhere. No official is directed to keep a live ledger account and the total assets of the territory and counties are unknown and not summarized.

The auditor of the territory and the auditor of each county should keep active ledger accounts of the assets of each political division starting with a complete and accurate inventory.

There should be a highway inventory and ledger account, which with depreciation charges would give us some idea of what we are wasting on roads, and what is of permanent value.

Additions to these ledger accounts should be made only after a unit of work has been completed and under a proper certification. These asset accounts should be made public each six months.

Second: Supplies and Contracts.

We now have a very good system of competitive bids on supplies, work and contracts, all of which are publicly advertised, opened and awarded and are, therefore, filed in the auditor's office and are open to public inspection.

If it prove desirable to meet research ideas, duplicate bids, awards and samples might be placed in a convenient place for public exhibition and information. A tally might be kept on visitors and how serious their interest appears. I fear more curiosity than business acumen will be shown, and both be of short duration.

We are insular and our business

takes note and adjusts itself to that fact.

Elements of selection, transportation, maximum and minimum quantities, storage, stock investment, time and delivery make mainland costs a delusion when applied to local consumption.

We can and do keep well posted on costs within the territory and our mercantile purveyors are sufficiently competitive to insure low prices.

This administration is absolutely and unequivocally in favor of patronizing our home merchants always provided the territory and counties get a "square deal," to secure which they must give a "square deal."

No automatic scheme will insure this, so here again comes the human factor, where the heads of departments must be equal to the requirements of their positions and be able to judge costs.

Public Waste.

Our greatest waste pertains to public utilities of all descriptions, including streets and roads (a number of which interfere with and destroy each the good work of the others). These utilities are installed and maintained, largely on temporary impulse, without any well worked out plan for the present, near or distant future.

The public mind is made erratic by heated agitation and politics.

The only remedy is a long look ahead and standardization by competent men, legally authorized and paid, with provision for legal enforcement.

Maintenance Losses. These in streets and highways are a great source of financial and practical weakness. The remedy should not prove difficult of accomplishment.

The example in Hawaii county that has upset confidence could not have occurred had sound banking and keen public spirit prevailed. A workable system of checks must be devised.

Don't Neglect THROAT Troubles

because the swollen glands and inflamed membranes often affect other tissues and impair their healthy action.

SCOTT'S EMULSION affords great relief because its cod liver oil is speedily converted into germ-resisting tissue—the glycerine is curative and healing, while the combined emulsion strengthens the lungs to avert lung trouble.

REFUSE SUBSTITUTES and INSIST ON SCOTT'S

Charles H. Merriam was appointed by Circuit Judge Whitney today to serve as temporary administrator of the estates of Annie and Isaac Ihiki under bonds of \$1000 and \$500.

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something I cannot discuss here but can suggest if called upon. I trust we may get to work at once. Very respectfully,
(Signed) LUCIUS E. PINKHAM, Governor of Hawaii.

Suggests Chamber Act.
EXECUTIVE CHAMBER.
Honolulu, Hawaii, January 11, 1915.
Mr. E. H. Paris, Chairman, Committee on Public Finance, Taxation and Insurance, Chamber of Commerce of Honolulu.
Honolulu, T. H.

Dear Sir:
I have consulted H. Gooding Field, Esq., relative to the first step in reorganizing accounting for counties and territory, to wit, "An inventory of real and personal property belonging to each territory and counties." In business a knowledge of assets is the first fundamental and so it should be in government.

As these steps are based on the desire of the chamber of Commerce and Ad Club, and must be regarded in the light of public suggestions, I can see no way in which to give them official standing independent of legislative authorization.

As promptness is desired by your organizations, I suggest that you provide necessary funds until the legislature meets.

Very respectfully,
(Signed) LUCIUS E. PINKHAM, Governor of Hawaii.

HAWAIIAN TRUST COMPANY, LTD.

STATEMENT OF RESOURCES AND LIABILITIES, DECEMBER 31, 1915.

ASSETS.		LIABILITIES.	
Cash:		Capital stock (fully paid) \$200,000.00	
On hand \$1,260.88		Trust and agency accounts 168,915.70	
In banks 48,201.53		Undivided profits 179,767.60	
With agents 61,440.68	\$110,963.09	Employees' pension fund 11,212.75	
Bills receivable:		All other liabilities 695.23	
Loans, demand and time 138,766.45			
Bonds 144,516.00			
Stocks in other corporations 60,690.00			
Real estate 7,221.50			
Office furniture & fixtures 24,408.24			
Accounts due us at interest 10,808.64			
General accounts due us 30,656.25			
Employees' pension fund investment account 11,212.75			
All other assets 1,118.36			
	\$560,291.28		\$560,291.28

Territory of Hawaii, City and County of Honolulu, ss.
I, L. ABRAMS, Secretary of the HAWAIIAN TRUST COMPANY, LIMITED, do solemnly swear that the above statement is true to the best of my knowledge and belief.
L. ABRAMS, Secretary.

Subscribed and sworn to before me this 7th day of January, A. D. 1915.
J. E. O'CONNOR,
Notary Public, First Judicial Circuit, Territory of Hawaii.
6056-Jan. 9, 13, 15, 20, 23.

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